



Testimony in **Support** of the
Comprehensive Community Safety Funding Act
SB 784/HB 935
Executive Director Karen Herren
Marylanders to Prevent Gun Violence

March 28, 2024

Dear Chair Atterbeary, Vice-Chair Wilkins, and esteemed members of the committee,

Marylanders to Prevent Gun Violence (MPGV) requests a **FAVORABLE** report on **Senate Bill 784**. Previous testimony submitted under **House Bill 935** has already established the rationale for the proposed tax and its allocation towards addressing the impact of firearms. This testimony will refrain from reiterating those points and instead concentrate on the modifications to the original bill.

Senate Bill 784 seeks to implement an 11% point-of-sale tax on firearms, ammunition, and select related products to finance programs aimed at mitigating the adverse effects of the firearm industry on society. With the existing 6% point-of-sale tax already applicable to these products, the increase proposed by this legislation would amount to 5%.

In accordance with the decision in *New York State Rifle & Pistol Ass'n v. Bruen*, 142 S.Ct. 2111 (2022), a federal district court in California acknowledged that regulations, including fee payments, may be permissible as long as they do not unduly restrict the right of ordinary citizens to public carry. The court found that the \$25 fee in question was not excessive, thus dismissing the Second Amendment claim (*National Association For Gun Rights, inc., et al. v. San Jose*, 2023 WL4552284 (N.D. Cal. July 13, 2023)).

Additionally, it is pertinent to note the significant disparity in point-of-sale tax rates across the United States. While opponents often cite Delaware's zero percent tax, it should be emphasized that Delaware imposes a "gross receipts tax" on all sellers, which may still affect consumer costs. Moreover, Delaware's approach is not the norm, as 45 states impose state-level tax rates. Several states, including Louisiana (9.56%), Tennessee (9.55%), Arkansas (9.45%), Washington (9.38%), and Alabama (9.29%), have higher tax rates than Maryland when considering both state and local taxes¹. Therefore, the proposed 11% point-of-sale tax, specifically targeting products linked to gun violence, represents a reasonable and constitutionally sound measure to mitigate the harm associated with these items.

MPGV urges this body to accept the Senate amendments to the original bill and issue a **FAVORABLE** report on **SB784**.

¹ <https://taxfoundation.org/data/all/state/2024-sales-taxes/>